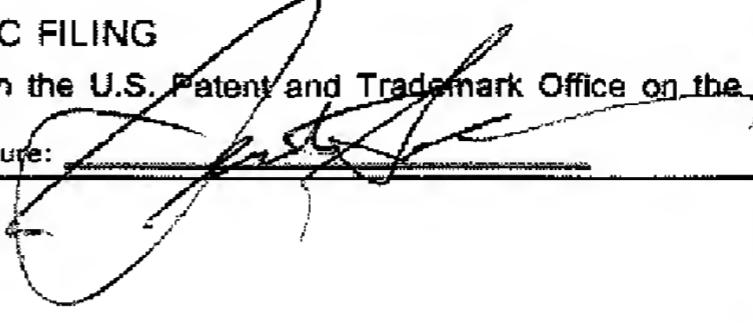


CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the below date:  
Date: May 9, 2007 Name: Gustavo Siller, Jr. - Reg. No. 32,305 Signature: 

BRINKS  
HOFER  
GILSON  
& LIONE

Our Case No. 9281-4620  
(Our Client's Case No. N US02099)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: )  
Kawasaki et al. )  
Serial No.: 10/659,119 ) Examiner: Kevin M. Bernatz  
Filing Date: September 10, 2003 ) Group Art Unit No.: 1773  
For MAGNETIC FILM AND THIN FILM )  
MAGNETIC HEAD USING THIS )  
MAGNETIC FILM )

Mail Stop Amendment  
Commissioner for Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

Transmittal; Response to Office Action dated February 21, 2007  
 Return Receipt Postcard

Fee calculation:

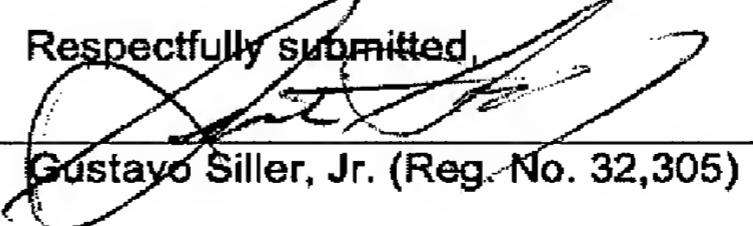
No additional fee is required.  
 Small Entity.  
 An extension fee in an amount of \$\_\_\_\_\_ for a \_\_\_\_\_-month extension of time under 37 C.F.R. § 1.136(a).  
 A petition or processing fee in an amount of \$\_\_\_\_\_ under 37 C.F.R. § 1.17(\_\_\_\_\_\_).  
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment	Minus	Highest No. Previously Paid For	Present Extra	Small Entity		or	Not a Small Entity	
					Rate	Add'l Fee		Rate	Add'l Fee
Total		Minus		0	x \$25=			x \$50=	
Indep.		Minus		0	x 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$		Total	\$

Fee payment:

A check in the amount of \$\_\_\_\_\_ is enclosed.  
 Please charge Deposit Account No. 23-1925 in the amount of \$\_\_\_\_\_.  
 Payment by credit card in the amount of \$\_\_\_\_\_ (Form PTO-2038 is attached).  
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

May 9, 2007  
Date

Respectfully submitted,  
  
Gustavo Siller, Jr. (Reg. No. 32,305)